

# State of Misconsin 2009 - 2010 LEGISLATURE

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DOA:.....Byrnes, BB0264 - Regional transit authority enabling legislation

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

One charge - p. 6 & insert

AN ACT ...; relating to: the budget.

# Analysis by the Legislative Reference Bureau TRANSPORTATION

#### OTHER TRANSPORTATION

This bill allows most cities, towns, villages, and counties (political subdivisions) to create regional transit authorities (RTAs), which are public bodies corporate and politic that are separate governmental entities. The governing bodies of two or more political subdivisions may join together (participating political subdivisions) to jointly create an RTA by adopting identical resolutions (authorizing resolutions). except that, in a county that contains a 1st class city, only the county and not any municipality within the county may be a participating political subdivision of the RTA. If an RTA has already been formed, additional political subdivisions may join the RTA by adopting authorizing resolutions identical to the original authorizing resolutions if all participating political subdivisions of the RTA also adopt resolutions allowing the additional political subdivisions to join the RTA. Participating political subdivisions may generally amend or modify their authorizing resolutions, including to allow a new political subdivision to join the RTA, if, after any amendment or modification, the authorizing resolutions of all participating political subdivisions remain identical. Any RTA authorizing resolution must contain certain information, including all of the following:

1. The name of the RTA and a description or map of its jurisdictional area. "Jurisdictional area" is defined as the geographic area formed by the combined

territorial boundaries of all participating political subdivisions except that, for a county other than a county containing a 1st class city, it includes only that portion of the county that is within the territorial boundaries of cities, villages, and towns in the county that are participating political subdivisions.

- 2. The purpose of the RTA and the functions or services to be provided by the RTA.
  - 3. The powers, duties, and limitations of the RTA.
- 4. The establishment and organization of a board of directors, in which all powers of the RTA are vested, the voting requirements for action by the board of directors, and the duties of the board of directors.
  - 5. The manner of selection, powers, and duties of the RTA's officers.
  - 6. The method of financing the formation and operation of the RTA.
- 7. If authorized, the maximum rate of the sales and use tax, not exceeding the statutory limit, that may be imposed by the RTA.
- 8. A procedure by which a participating political subdivision may withdraw from the RTA and provisions for the disposition or distribution of any property, assets, and obligations of the RTA on withdrawal of a participating political subdivision from the RTA or on dissolution of the RTA.

The governing body of the political subdivision must approve by at least a majority vote the authorizing resolution to create or to join an RTA. At least 30 days before approving an authorizing resolution, the governing body of a political subdivision must hold a public hearing on the resolution.

An RTA may do all of the following:

- 1. Establish or acquire a comprehensive unified local transportation system, which is a transportation system comprised of bus lines and other public transportation facilities generally within the jurisdictional area of the RTA. "Transportation system" is defined to include land, structures, equipment, and other property for transportation of passengers, including by bus, rail, or other form of mass transportation. The RTA may operate this transportation system or provide for its operation by another. The RTA may contract with a public or private organization to provide transportation services in lieu of directly providing these services and may purchase and lease transportation facilities to public or private transit companies. With an exception, an RTA may not directly or by contract provide service outside the RTA's jurisdictional area.
- 2. Coordinate specialized transportation services for persons who are disabled or aged 60 or older.
  - 3. Own or lease real or personal property.
  - 4. Acquire property by condemnation.
  - 5. Enter upon highways to install, maintain, and operate the RTA's facilities.
- 6. Impose, by the adoption of a resolution by the board of directors, a sales and use tax in the RTA's participating political subdivisions at a rate of not more than 0.5 percent of the gross receipts or sales price or, if lower, not to exceed the maximum rate established by the authorizing resolution. Except with respect to a county containing a 1st class city, this sales and use tax may not be imposed in any municipality within a county that is a participating political subdivision of an RTA unless the

municipality is also a participating political subdivision of the RTA. In a county that is a participating political subdivision and that contains a 1st class city, the tax is imposed countywide.

- 7. Incur debts and obligations. An RTA may issue tax-exempt revenue bonds, secured by a pledge of any income or revenues from any operations or other source of moneys for the RTA. The bonds of an RTA are not a debt of its participating political subdivisions and neither the participating political subdivisions nor the state are liable for the payment of the bonds.
- 8. Set fees and charges for functions, facilities, and services provided by the RTA.
  - 9. Adopt bylaws and rules to carry out the powers and purposes of the RTA.
  - 10. Sue and be sued in its own name.
- 11. Employ agents, consultants, and employees, engage professional services, and purchase furniture, supplies, and materials reasonably necessary to perform its duties and exercise its powers.
  - 12. Invest funds not required for immediate disbursement.
- 13. Do and perform any authorized acts by means of an agent or by contracts with any person.
- 14. Plan and coordinate transit and commuter rail programs in the RTA's jurisdictional area.
- 15. Exercise any other powers that the board of directors considers necessary and convenient to effectuate the purposes of the RTA, including providing for passenger safety.

The board of directors of an RTA must annually prepare a budget for the RTA. Rates and other charges received by the RTA must be used only for the general expenses and capital expenditures of the RTA, to pay interest, amortization, and retirement charges on the RTA's revenue bonds, and for specific purposes of the RTA and may not be transferred to any political subdivision. The RTA must maintain an accounting system in accordance with generally accepted accounting principles and must have its financial statements and debt covenants audited annually by an independent certified public accountant.

An RTA that acquires a transportation system must assume all of the employer's obligations under any contract between the employees and management of the system to the extent allowed by law. An RTA that acquires, constructs, or operates a transportation system must negotiate an agreement with the representative of the labor organization that covers the employees affected by the acquisition, construction, or operation to protect the interests of employees affected, and that agreement must include specified provisions. Employees of the RTA are participatory employees under the Wisconsin Retirement System (WRS) if the RTA elects to join the WRS.

A participating political subdivision may withdraw from an RTA if the governing body of the political subdivision adopts a resolution requesting withdrawal from the RTA and the political subdivision has paid, or made provision for the payment of, all obligations of the political subdivision to the RTA.

An RTA may be dissolved if a majority of the participating political subdivisions adopt resolutions recommending the dissolution of the RTA. Dissolution of an RTA may not occur until adequate provision has been made for payment of the RTA's outstanding indebtedness, including outstanding revenue bonds. Dissolution of an RTA, and withdrawal of a political subdivision from an RTA, is subject to provisions of the authorizing resolutions relating to, respectively, dissolution or withdrawal.

Current law provides limited immunity for cities, villages, towns, counties, and other political corporations and governmental subdivisions, and for officers, officials, agents, and employees of these entities, for acts done in an official capacity or in the course of employment. Claimants must generally follow a specified claims procedure and liability for damages is generally limited to \$50,000 except that no liability may be imposed for performance of a discretionary duty or for punitive damages. If a person suffers damage resulting from the negligent operation of a motor vehicle owned and operated by a county, city, village, town, school district, sewer district, or other political subdivision of the state in the course of its business, the person may file a claim for damages following this claims procedure and the amount of damages recoverable is limited to \$250,000. This bill specifies that this provision related to claims and liability for negligent operation of a motor vehicle by a political subdivision applies to an RTA.

The bill also allows RTAs to participate in organizing municipal insurance mutuals to provide insurance and risk management services.

Under current law, the counties of Kenosha, Racine, and Milwaukee must create a Regional Transit Authority (KRM RTA). The KRM RTA's governing body consists of the following seven members: 1) one member from each county in the three-county region, appointed by the county executive of each county and approved by the county board; 2) one member from the most populous city in each county in the three-county region, appointed by the mayor of each such city and approved by the common council; and 3) one member from the most populous city in the three-county region, appointed by the governor. The KRM RTA is responsible for the coordination of transit and commuter rail programs within these counties but has no authority to manage or operate any transit system. The KRM RTA may receive funding by imposing a rental car transaction fee within these counties, but the fee may be used only to hire staff, conduct studies, and prepare a report to the legislature and the governor, due by November 15, 2008. The report must include certain information, including a recommendation as to whether the responsibilities of the KRM RTA should be limited to collection and distribution of regional transit funding or should also include operation of transit service and a recommendation on whether the KRM RTA should continue in existence after September 30, 2009.

This bill requires the creation of a successor RTA to replace the KRM RTA. The successor RTA must include as participating political subdivisions the cities of Kenosha and Racine and Milwaukee County and must be created effective July 1, 2010. The city of Milwaukee and the counties of Kenosha and Racine may also join in this successor RTA. The successor RTA is formed in the same manner, and has the same authority, as other RTAs under the bill except that the successor RTA retains the rental car transaction fee as an available funding source.

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For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

# The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

**SECTION 1.** 20.566 (1) (gc) of the statutes is created to read:

20.566 (1) (gc) Administration of transit authority taxes. From the moneys received from the appropriation account under s. 20.835 (4) (gc), the amounts in the schedule for the purpose of administering the transit authority taxes imposed under s. 77.708. Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered balance in this appropriation account shall be transferred to the appropriation account under s. 20.835 (4) (gc).

\*\*\*\*Note: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 2.** 20.566 (1) (gh) (title) of the statutes is amended to read:

20.566 (1) (gh) (title) Administration of regional transit authority fees.

\*\*\*\*NOTE: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 3.** 20.835 (4) (gc) of the statutes is created to read:

20.835 (4) (gc) *Transit authority taxes*. All moneys received from the taxes imposed under s. 77.708, and from the appropriation account under s. 20.566 (1) (gc), for the purpose of distribution to the transit authorities that adopt a resolution imposing taxes under subch. V of ch. 77, except that 1.5 percent of those tax revenues collected under subch. V of ch. 77 shall be credited to the appropriation account under s. 20.566 (1) (gc).

\*\*\*\*Note: This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 4.** 20.835 (4) (gh) of the statutes is amended to read:

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20.835 (4) (gh) Regional transit Transit authority fees. All moneys received from the fees imposed under subch. XIII of ch. 77, and from the appropriation account under s. 20.566 (1) (gh), for distribution to the regional transit authority created under s. 59.58 (6) 66.1039 (15), except that 2.55% of the moneys received from the fees imposed under subch. XIII of ch. 77 shall be credited to the appropriation account under s. 20.566 (1) (gh).

 $\tt *****Note:$  This Section involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**Section 5.** 32.05 (1) (a) of the statutes is amended to read:

32.05 (1) (a) Except as provided under par. (b), a county board of supervisors or a county highway committee when so authorized by the county board of supervisors, a city council, a village board, a town board, a sewerage commission governing a metropolitan sewerage district created by ss. 200.05 or 200.21 to 200.65. the secretary of transportation, a commission created by contract under s. 66.0301. a joint local water authority created by contract under s. 66.0823, a transit authority created under s. 66.1039, a housing authority under ss. 66.1201 to 66.1211, a local exposition district created under subch. II of ch. 229, a local cultural arts district created under subch. V of ch. 229, a redevelopment authority under s. 66.1333 or a community development authority under s. 66.1335 shall make an order providing for the laying out, relocation and improvement of the public highway, street, alley, storm and sanitary sewers, watercourses, water transmission and distribution facilities, mass transit facilities, airport, or other transportation facilities, gas or leachate extraction systems to remedy environmental pollution from a solid waste disposal facility, housing project, redevelopment project, cultural arts facilities, exposition center or exposition center facilities which shall be known as the

relocation order. This order shall include a map or plat showing the old and new locations and the lands and interests required. A copy of the order shall, within 20 days after its issue, be filed with the county clerk of the county wherein the lands are located or, in lieu of filing a copy of the order, a plat may be filed or recorded in accordance with s. 84.095.

**Section 6.** 32.07 (2) of the statutes is amended to read:

32.07 (2) The petitioner shall determine necessity if application is by the state or any commission, department, board or other branch of state government or by a city, village, town, county, school district, board, commission, public officer, commission created by contract under s. 66.0301, joint local water authority under s. 66.0823, transit authority created under s. 66.1039, redevelopment authority created under s. 66.1333, local exposition district created under subch. II of ch. 229, local cultural arts district created under subch. V of ch. 229, housing authority created under ss. 66.1201 to 66.1211 or for the right-of-way of a railroad up to 100 feet in width, for a telegraph, telephone or other electric line, for the right-of-way for a gas pipeline, main or service or for easements for the construction of any elevated structure or subway for railroad purposes.

**SECTION 7.** 40.02 (28) of the statutes, as affected by 2007 Wisconsin Act 20, section 756, is amended to read:

40.02 (28) "Employer" means the state, including each state agency, any county, city, village, town, school district, other governmental unit or instrumentality of 2 or more units of government now existing or hereafter created within the state, any federated public library system established under s. 43.19 whose territory lies within a single county with a population of 500,000 or more, a local exposition district created under subch. II of ch. 229, a transit authority created

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amended to read:

1	under s. 66.1039, and a long-term care district created under s. 46.2895, except as
2	provided under ss. $40.51(7)$ and $40.61(3)$ and subch. X. "Employer" does not include
3	a local cultural arts district created under subch. V of ch. 229. Each employer shall
4	be a separate legal jurisdiction for OASDHI purposes.
5	SECTION 8. 40.02 (28) of the statutes, as affected by 2007 Wisconsin Act 20,
6	section 757, and 2009 Wisconsin Act (this act), is repealed and recreated to read:
7	40.02 (28) "Employer" means the state, including each state agency, any
8	county, city, village, town, school district, other governmental unit or
9	instrumentality of 2 or more units of government now existing or hereafter created
10	within the state, any federated public library system established under s. 43.19
11	whose territory lies within a single county with a population of 500,000 or more, a
12	local exposition district created under subch. II of ch. 229, a transit authority created
13	under s. 66.1039, and a long-term care district created under s. 46.2895, except as
14	provided under ss. 40.51 (7) and 40.61 (3). "Employer" does not include a local
15	cultural arts district created under subch. V of ch. 229. Each employer shall be a
16	separate legal jurisdiction for OASDHI purposes.
17	Section 9. 59.58 (6) (title), (a) and (b) of the statutes are repealed.
18	<b>Section 10.</b> 59.58 (6) (c) of the statutes is renumbered 66.1039 (3) (t) and
19	amended to read:
20	66.1039 (3) (t) Notwithstanding s. $59.84$ (2), the authority shall be responsible
21	for the coordination of Plan and coordinate transit and commuter rail programs in
22	the region authority's jurisdictional area.

**Section 11.**  $59.58\ (6)\ (cg)\ 1.$  of the statutes is renumbered  $66.1039\ (15)\ (b)$  and

1	66.1039 (15) (b) The In addition to any other funding authorized under this
2	section, an authority created under this subsection may impose the fees under subch.
3	XIII of ch. 77.
4	SECTION 12. 59.58 (6) (cg) 2. and 3. and (cr) of the statutes are repealed.
5	<b>SECTION 13.</b> 59.58 (6) (d) of the statutes is renumbered 66.1039 (15) (c) 1. and
6	amended to read:
7	66.1039 (15) (c) 1. The department of transportation or its designee, or the
8	southeastern Wisconsin Regional Planning Commission, or any designee of the
9	governing body of the authority may provide administrative support services to
10	assist the an authority created under this subsection in fulfilling its duties.
11	<b>Section 14.</b> $59.58(6)(dm)$ of the statutes is renumbered $66.1039(15)(c)$ 2. and
12	amended to read:
13	66.1039 (15) (c) 2. Any recipient of state funding for the planning or
14	engineering of a commuter rail project in the region jurisdictional area of an
15	authority created under this subsection shall periodically report to the authority's
16	governing body board of directors, officers, or staff.
17	SECTION 15. 59.58 (6) (e) of the statutes is repealed.
18	<b>Section 16.</b> 66.0301 (1) (a) of the statutes is amended to read:
19	66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section
20	"municipality" means the state or any department or agency thereof, or any city,
21	village, town, county, school district, public library system, public inland lake
22	protection and rehabilitation district, sanitary district, farm drainage district,
23	metropolitan sewerage district, sewer utility district, solid waste management
24	system created under s. 59.70 (2), local exposition district created under subch. II of
25	ch. 229, local professional baseball park district created under subch. III of ch. 229,

local professional football stadium district created under subch. IV of ch. 229, a local
cultural arts district created under subch. V of ch. 229, transit authority created
under s. 66.1039, long-term care district under s. 46.2895, water utility district,
mosquito control district, municipal electric company, county or city transit
commission, commission created by contract under this section, taxation district,
regional planning commission, or city-county health department.

- **Section 17.** 66.1039 of the statutes is created to read:
- **66.1039 Transit authorities.** (1) Definitions. In this section:
  - (a) "Authority" means a transit authority created under this section.
- (b) "Bonds" means any bonds, interim certificates, notes, debentures, or other obligations of an authority issued under this section.
  - (c) "Common carrier" means any of the following:
  - 1. A common motor carrier, as defined in s. 194.01 (1).
  - 2. A contract motor carrier, as defined in s. 194.01 (2).
  - 3. A railroad subject to ch. 195, as described in s. 195.02 (1) and (3).
  - 4. A water carrier, as defined in s. 195.02 (5).
- (d) "Comprehensive unified local transportation system" means a transportation system that is comprised of motor bus lines and any other local public transportation facilities, the major portion of which is located within, or the major portion of the service of which is supplied to the inhabitants of, the jurisdictional area of the authority.
- (e) 1. Except as provided in subd. 2., "jurisdictional area" means the geographic area formed by the combined territorial boundaries of all participating political subdivisions.

- 2. For a participating political subdivision that is a county, "jurisdictional area" includes only that portion of the county that is within the territorial boundaries of municipalities in the county that are also participating political subdivisions except that, for a county containing a 1st class city, "jurisdictional area" includes the entire geographic area formed by the territorial boundaries of that county.
- (f) "Municipality" means any city, village, or town except a city, village, or town located in a county containing a 1st class city.
- (g) "Participating political subdivision" means a political subdivision that has adopted a resolution to create an authority or to join an established authority under this section.
  - (h) "Political subdivision" means a municipality or county.
- (i) "Transportation system" means all land, shops, structures, equipment, property, franchises, and rights of whatever nature required for transportation of passengers within the jurisdictional area of the authority and, only to the extent specifically authorized under this section, outside the jurisdictional area of the authority. "Transportation system" includes elevated railroads, subways, underground railroads, motor vehicles, motor buses, and any combination thereof, and any other form of mass transportation, but does not include transportation excluded from the definition of "common motor carrier" under s. 194.01 (1) or charter or contract operations to, from, or between points that are outside the jurisdictional area of the authority.
- (2) CREATION OF TRANSIT AUTHORITIES. (a) The governing body of a political subdivision may, by resolution, declare the need for an authority to function in the political subdivision and may join together with one or more other political subdivisions to jointly create, by adopting identical resolutions, a public body

- corporate and politic in these political subdivisions. This public body shall be a separate governmental entity and shall be known as a "regional transit authority." The authority may transact business and exercise any powers granted to it under this section.
- (b) If an authority has been created under par. (a), a political subdivision may join this authority if the governing body of the political subdivision adopts a resolution identical to the resolutions creating the authority and all participating political subdivisions of the authority adopt resolutions allowing the political subdivision to join the authority.
- (c) Any resolution under pars. (a) and (b) to create or to join an authority shall specify all of the following:
  - 1. The name of the authority and a description or map of its jurisdictional area.
- 2. The purpose of the authority and the functions or services to be provided by the authority.
  - 3. The powers, duties, and limitations of the authority.
- 4. The establishment and organization of a board of directors, in which all powers of the authority shall be vested. The resolution may permit the board of directors to create an executive committee of the board of directors to assist the board of directors in exercising its powers and duties, but these powers and duties may only be carried out by action of the board in compliance with subd. 7.
- 5. The number of directors, the manner of their appointment, the terms of their office, their compensation, if any, and the procedure for filling vacancies on the board of directors.
- 6. The manner of selection of the officers of the authority and their powers, duties, and limitations.

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1	7. The voting requirements for action by the board of directors. A vote
2	representing at least a majority of the total number of authorized directors
3	regardless of whether any vacancy exists, is necessary for any action to be taken by
4	the board of directors.
5	8. The duties of the board of directors, including the obligation to comply with
6	this section and the laws of this state and with the terms of the resolutions adopted
7	under this section.
8	9. The method of financing the formation and operation of the authority.
9	10. The maximum rate of the taxes that may be imposed by the authority under
10	sub. (3) (s), not to exceed the maximum rate specified in s. $77.708$ (1). The rate of the
11	taxes that may be imposed by the authority under sub. $(3)$ $(s)$ shall be uniform among
12	the participating political subdivisions of the authority.
13	11. Subject to sub. (12), a procedure by which a participating political
14	subdivision may withdraw from the authority and provisions for the disposition,
15	division, or distribution of any property, assets, and obligations of the authority on
16	withdrawal of a participating political subdivision or on dissolution of the authority.
17	(d) Subject to par. (e), any resolution under pars. (a) and (b) shall be approved
18	by at least a majority vote of the members of the governing body of the political
19	subdivision.
20	(e) At least 30 days before approving a resolution under par. (a) or (b), the
21	governing body of a political subdivision shall hold a public hearing on the resolution.

(f) A political subdivision may not be a participating political subdivision in more than one authority.

Notice of the hearing shall be published as a class 3 notice under ch. 985.

- (g) If an authority has been created under this subsection, the participating political subdivisions of the authority may amend or modify their original resolutions to create or to join the authority if, after any amendment or modification, the resolutions of all participating political subdivisions of the authority remain identical and continue to satisfy the requirements under this section for the creation of an authority, except the requirement under par. (e). Any such amendment or modification shall be approved by at least a majority vote of the members of the governing body of the participating political subdivision. Any such amendment or modification of the original resolutions to create or to join the authority does not create a new authority unless specifically provided otherwise in the amendment or modification, even if the amendment or modification is undertaken for the purpose of including additional participating political subdivisions in the authority.
- (3) POWERS. Notwithstanding s. 59.84 (2) and any other provision of this chapter or ch. 59 or 85, an authority may do all of the following, to the extent authorized in the resolutions that created the authority:
- (a) Establish, maintain, and operate a comprehensive unified local transportation system primarily for the transportation of persons.
- (b) Acquire a comprehensive unified local transportation system and provide funds for the operation and maintenance of the system. Upon the acquisition of a comprehensive unified local transportation system, the authority may:
- 1. Operate and maintain it or lease it to an operator or contract for its use by an operator.
- 2. Contract for superintendence of the system with an organization that has personnel with the requisite experience and skill.

- 3. Delegate responsibility for the operation and maintenance of the system to an appropriate administrative officer, board, or commission of a participating political subdivision.
- 4. Maintain and improve railroad rights-of-way and improvements on these rights-of-way for future use.
- (c) Contract with a public or private organization to provide transportation services in lieu of directly providing these services.
- (d) Purchase and lease transportation facilities to public or private transit companies that operate within and outside the jurisdictional area.
- (e) Apply for federal aids to purchase transportation facilities considered essential for the authority's operation.
- (f) Coordinate specialized transportation services, as defined in s. 85.21 (2) (g), for residents who reside within the jurisdictional area and who are disabled or aged 60 or older, including services funded under 42 USC 3001 to 3057n, 42 USC 5001, and 42 USC 5011 (b), under ss. 49.43 to 49.499 and 85.21, and under other public funds administered by the county. An authority may contract with a county that is a participating political subdivision for the authority to provide specialized transportation services, but an authority is not an eligible applicant under s. 85.21 (2) (e) and may not receive payments directly from the department of transportation under s. 85.21.
- (g) Acquire, own, hold, use, lease as lessor or lessee, sell or otherwise dispose of, mortgage, pledge, or grant a security interest in any real or personal property or service.
- (h) Acquire property by condemnation using the procedure under s. 32.05 for the purposes set forth in this section.

(i) Enter upon any state, county, or municipal street, road, or alley, or any public
highway for the purpose of installing, maintaining, and operating the authority's
facilities. Whenever the work is to be done in a state, county, or municipal highway,
street, road, or alley, the public authority having control thereof shall be duly
$notified, and the \ highway, street, road, or \ alley \ shall \ be \ restored \ to \ as \ good \ a \ condition$
as existed before the commencement of the work with all costs incident to the work
to be borne by the authority.

- (j) Fix, maintain, and revise fees, rates, rents, and charges for functions, facilities, and services provided by the authority.
- (k) Make, and from time to time amend and repeal, bylaws, rules, and regulations to carry into effect the powers and purposes of the authority.
  - (L) Sue and be sued in its own name.
  - (m) Have and use a corporate seal.
- (n) Employ agents, consultants, and employees, engage professional services, and purchase such furniture, stationery, and other supplies and materials as are reasonably necessary to perform its duties and exercise its powers.
- (o) Incur debts, liabilities, or obligations including the borrowing of money and the issuance of bonds under subs. (6) and (9).
- (p) Invest any funds held in reserve or sinking funds, or any funds not required for immediate disbursement, including the proceeds from the sale of any bonds, in such obligations, securities, and other investments as the authority deems proper in accordance with s. 66.0603 (1m).
- (q) Do and perform any acts and things authorized by this section under, through, or by means of an agent or by contracts with any person.

- (r) Exercise any other powers that the board of directors considers necessary and convenient to effectuate the purposes of the authority, including providing for passenger safety.
- (s) Impose, by the adoption of a resolution by the board of directors, the taxes under subch. V of ch. 77 in the authority's participating political subdivisions. With respect to any county, other than a county containing a 1st class city, that is a participating political subdivision, the taxes authorized under this paragraph may not be imposed in any municipality within the county that is not a participating political subdivision of the authority. If an authority adopts a resolution to impose the taxes, it shall deliver a certified copy of the resolution to the department of revenue at least 120 days before its effective date. The authority may, by adoption of a resolution by the board of directors, repeal the imposition of taxes under subch. V of ch. 77 and shall deliver a certified copy of the repeal resolution to the department of revenue at least 120 days before its effective date.
- (4) LIMITATIONS ON AUTHORITY POWERS. (a) Notwithstanding sub. (3) (a), (b), (c), (d), (q), and (r), no authority, and no public or private organization with which an authority has contracted for service, may provide service outside the jurisdictional area of the authority unless the authority receives financial support for the service under a contract with a public or other private organization for the service.
- (b) Whenever the proposed operations of an authority would be competitive with the operations of a common carrier in existence prior to the time the authority commences operations, the authority shall coordinate proposed operations with the common carrier to eliminate adverse financial impact for the carrier. This coordination may include route overlapping, transfers, transfer points, schedule coordination, joint use of facilities, lease of route service, and acquisition of route and

- corollary equipment. If this coordination does not result in mutual agreement, the proposals of the authority and the common carrier shall be submitted to the department of transportation for arbitration.
- (c) In exercising its powers under sub. (3), an authority shall consider any plan of a metropolitan planning organization under 23 USC 134 that covers any portion of the authority's jurisdictional area.
- (5) AUTHORITY OBLIGATIONS TO EMPLOYEES OF MASS TRANSPORTATION SYSTEMS. (a) An authority acquiring a comprehensive unified local transportation system shall assume all of the employer's obligations under any contract between the employees and management of the system to the extent allowed by law.
- (b) An authority acquiring, constructing, controlling, or operating a comprehensive unified local transportation system shall negotiate an agreement with the representative of the labor organization that covers the employees affected by the acquisition, construction, control, or operation to protect the interests of employees affected. This agreement shall include all of the provisions identified in s. 59.58 (4) (b) 1. to 8. and may include provisions identified in s. 59.58 (4) (c). An affected employee has all the rights and the same status under subch. IV of ch. 111 that he or she enjoyed immediately before the acquisition, construction, control, or operation and may not be required to serve a probationary period if he or she attained permanent status before the acquisition, construction, control, or operation.
- (c) In all negotiations under this subsection, a senior executive officer of the authority shall be a member of the authority's negotiating body.
- (6) BONDS; GENERALLY. (a) An authority may issue bonds, the principal and interest on which are payable exclusively from all or a portion of any revenues received by the authority. The authority may secure its bonds by a pledge of any

- income or revenues from any operations, rent, aids, grants, subsidies, contributions, or other source of moneys whatsoever.
  - (b) An authority may issue bonds in such principal amounts as the authority deems necessary.
  - (c) 1. Neither the members of the board of directors of an authority nor any person executing the bonds is personally liable on the bonds by reason of the issuance of the bonds.
  - 2. The bonds of an authority are not a debt of the participating political subdivisions. Neither the participating political subdivisions nor the state are liable for the payment of the bonds. The bonds of any authority shall be payable only out of funds or properties of the authority. The bonds of the authority shall state the restrictions contained in this paragraph on the face of the bonds.
  - (7) ISSUANCE OF BONDS. (a) Bonds of an authority shall be authorized by resolution of the board of directors. The bonds may be issued under such a resolution or under a trust indenture or other security instrument. The bonds may be issued in one or more series and may be in the form of coupon bonds or registered bonds under s. 67.09. The bonds shall bear the dates, mature at the times, bear interest at the rates, be in the denominations, have the rank or priority, be executed in the manner, be payable in the medium of payment and at the places, and be subject to the terms of redemption, with or without premium, as the resolution, trust indenture, or other security instrument provides. Bonds of an authority are issued for an essential public and governmental purpose and are public instrumentalities and, together with interest and income, are exempt from taxes.
  - (b) The authority may sell the bonds at public or private sales at the price or prices determined by the authority.

(c) If an officer whose signatures appear on any bonds or coupons ceases to be
an officer of the authority before the delivery of the bonds or coupons, the officer's
signature shall, nevertheless, be valid for all purposes as if the officer had remained
in office until delivery of the bonds or coupons.

- (8) COVENANTS. An authority may do all of the following in connection with the issuance of bonds:
  - (a) Covenant as to the use of any or all of its property, real or personal.
- (b) Redeem the bonds, or covenant for the redemption of the bonds, and provide the terms and conditions of the redemption.
- (c) Covenant as to charge fees, rates, rents, and charges sufficient to meet operating and maintenance expenses, renewals, and replacements of any transportation system, principal and debt service on bonds creation and maintenance of any reserves required by a bond resolution, trust indenture, or other security instrument and to provide for any margins or coverages over and above debt service on the bonds that the board of directors considers desirable for the marketability of the bonds.
- (d) Covenant as to the events of default on the bonds and the terms and conditions upon which the bonds shall become or may be declared due before maturity, as to the terms and conditions upon which this declaration and its consequences may be waived, and as to the consequences of default and the remedies of bondholders.
- (e) Covenant as to the mortgage or pledge of, or the grant of a security interest in, any real or personal property and all or any part of the revenues of the authority to secure the payment of bonds, subject to any agreements with the bondholders.

(f) Covenant as to the custody, collection, securing, investment, and payment
of any revenues, assets, moneys, funds, or property with respect to which the
authority may have any rights or interest.
(g) Covenant as to the purposes to which the proceeds from the sale of any bonds

- (g) Covenant as to the purposes to which the proceeds from the sale of any bonds may be applied, and as to the pledge of such proceeds to secure the payment of the bonds.
- (h) Covenant as to limitations on the issuance of any additional bonds, the terms upon which additional bonds may be issued and secured, and the refunding of outstanding bonds.
- (i) Covenant as to the rank or priority of any bonds with respect to any lien or security.
- (j) Covenant as to the procedure by which the terms of any contract with or for the benefit of the holders of bonds may be amended or abrogated, the amount of bonds, the holders of which must consent thereto, and the manner in which such consent may be given.
- (k) Covenant as to the custody and safekeeping of any of its properties or investments, the insurance to be carried on the property or investments, and the use and disposition of insurance proceeds.
- (L) Covenant as to the vesting in one or more trustees, within or outside the state, of those properties, rights, powers, and duties in trust as the authority determines.
- (m) Covenant as to the appointing of, and providing for the duties and obligations of, one or more paying agent or other fiduciaries within or outside the state.

	(n)	Make	all	other	covenants	and	do	any	act	that	may	be	neces	sary	or
conv	enier	nt or de	sira	ble in	order to se	cure i	ts b	onds	or,	in the	abso	lute	discr	etion	of
the a	autho	ority, te	nd t	o mak	e the bonds	s more	e m	arket	table	э.					

- (o) Execute all instruments necessary or convenient in the exercise of the powers granted under this section or in the performance of covenants or duties, which may contain such covenants and provisions as a purchaser of the bonds of the authority may reasonably require.
- (9) REFUNDING BONDS. An authority may issue refunding bonds for the purpose of paying any of its bonds at or prior to maturity or upon acceleration or redemption. An authority may issue refunding bonds at such time prior to the maturity or redemption of the refunded bonds as the authority deems to be in the public interest. The refunding bonds may be issued in sufficient amounts to pay or provide the principal of the bonds being refunded, together with any redemption premium on the bonds, any interest accrued or to accrue to the date of payment of the bonds, the expenses of issue of the refunding bonds, the expenses of redeeming the bonds being refunded, and such reserves for debt service or other capital or current expenses from the proceeds of such refunding bonds as may be required by the resolution, trust indenture, or other security instruments. To the extent applicable, refunding bonds are subject to subs. (7) and (8).
- (10) Bonds eligible for investment. (a) Any of the following may invest funds, including capital in their control or belonging to them, in bonds of the authority:
  - 1. Public officers and agencies of the state.
  - 2. Local governmental units, as defined in s. 19.42 (7u).
  - 3. Insurance companies.
  - 4. Trust companies.

1	5.	Banks

- 2 6. Savings banks.
- 3 7. Savings and loan associations.
- 4 8. Investment companies.
  - 9. Personal representatives.
- 6 10. Trustees.

- 11. Other fiduciaries not listed in this paragraph.
- (b) The authority's bonds are securities that may be deposited with and received by any officer or agency of the state or any local governmental unit, as defined in s. 19.42 (7u), for any purpose for which the deposit of bonds or obligations of the state or any local governmental unit is authorized by law.
- (11) Budgets; rates and charges; audit. The board of directors of an authority shall annually prepare a budget for the authority. Rates and other charges received by the authority shall be used only for the general expenses and capital expenditures of the authority, to pay interest, amortization, and retirement charges on bonds, and for specific purposes of the authority and may not be transferred to any political subdivision. The authority shall maintain an accounting system in accordance with generally accepted accounting principles and shall have its financial statements and debt covenants audited annually by an independent certified public accountant.
- (12) WITHDRAWAL FROM AUTHORITY. (a) A participating political subdivision may withdraw from an authority if all of the following conditions are met:
- 1. The governing body of the political subdivision adopts a resolution by a majority vote of the members of the governing body requesting withdrawal of the political subdivision from the authority.

- 2. The political subdivision has paid, or made provision for the payment of, all obligations of the political subdivision to the authority.
- (b) If a political subdivision has withdrawn from an authority as provided in par. (a), any tax authorized under sub. (3) (s) that is levied by the authority within the political subdivision shall continue to be levied for the period of time for which the authority has authorized the tax in a resolution imposing the tax under sub. (3) (s) if such a resolution specifies a time period for the tax or until the effective date of a tax repeal resolution under sub. (3) (s), whichever occurs first. The political subdivision shall continue to receive transportation services from the authority, in the same manner and to the same extent as those provided prior to the withdrawal, for so long as the tax continues to be levied.
- (c) Withdrawal of a political subdivision from an authority is subject to the resolution provisions specified in sub. (2) (c) 11.
- (13) DISSOLUTION OF AUTHORITY. An authority may be dissolved if the governing bodies of a majority of the participating political subdivisions adopt resolutions, by a majority vote of the members of each governing body, recommending the dissolution of the authority. Dissolution of an authority is subject to the resolution provisions specified in sub. (2) (c) 11. Dissolution of an authority may not occur until all outstanding indebtedness of the authority has been paid and all unexpended funds returned to the participating political subdivisions that supplied them, or until adequate provision has been made for the outstanding indebtedness or unexpended funds. An authority may not be dissolved so long as it has bonds outstanding, unless provision for full payment of such bonds, by escrow or otherwise, has been made pursuant to the terms of the bonds or the resolution, trust indenture, or security instrument securing the bonds. The authority shall notify the department of

revenue of the authority's dissolution at least 120 days before the dissolution's effective date.

(14) Other statutes. This section does not limit the powers of political subdivisions to enter into intergovernmental cooperation or contracts or to establish separate legal entities under s. 66.0301 or 66.1021 or any other applicable law, or otherwise to carry out their powers under applicable statutory provisions. Section 66.0803 (2) does not apply to an authority.

**SECTION 18.** 66.1039 (15) (title) and (a) of the statutes are created to read: 66.1039 (15) (title) SOUTHEAST WISCONSIN TRANSIT AUTHORITY.

(a) The county of Milwaukee, and the cities of Kenosha and Racine, shall jointly create an authority under sub. (2) (a), with the creation to be effective July 1, 2010. The counties of Kenosha and Racine, and the city of Milwaukee, may also join in the creation of this authority. Notwithstanding sub. (1) (f), if the city of Milwaukee joins in the creation of an authority as provided in this paragraph, the city of Milwaukee shall be considered to be a municipality for purposes of this section.

**SECTION 19.** 66.1039 (15) (d) of the statutes is created to read:

66.1039 (15) (d) The participating political subdivisions creating an authority as required under this subsection shall consider, in creating this authority, any recommendation, plan, or proposal included in the report specified in s. 59.58 (6) (e), 2007 stats.

**Section 20.** 67.01 (5) of the statutes is amended to read:

67.01 (5) "Municipality" means any of the following which is authorized to levy a tax: a county, city, village, town, school district, board of park commissioners, technical college district, metropolitan sewerage district created under ss. 200.01 to 200.15 or 200.21 to 200.65, town sanitary district under subch. IX of ch. 60, <u>transit</u>

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authority created under s. 66.1039, public inland lake protection and rehabilitation district established under s. 33.23, 33.235, or 33.24, and any other public body empowered to borrow money and issue obligations to repay the money out of public funds or revenues. "Municipality" does not include the state.

**Section 21.** 70.11 (2) of the statutes is amended to read:

Property owned by any county, city, village, town, school district, technical college district, public inland lake protection and rehabilitation district, metropolitan sewerage district, municipal water district created under s. 198.22, joint local water authority created under s. 66.0823, transit authority created under s. 66.1039, long-term care district under s. 46.2895 or town sanitary district; lands belonging to cities of any other state used for public parks; land tax-deeded to any county or city before January 2; but any residence located upon property owned by the county for park purposes that is rented out by the county for a nonpark purpose shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after August 17, 1961, to any such governmental unit or for its benefit while the grantor or others for his or her benefit are permitted to occupy the land or part thereof in consideration for the conveyance. Leasing the property exempt under this subsection, regardless of the lessee and the use of the leasehold income, does not render that property taxable.

**Section 22.** 71.26 (1) (b) of the statutes is amended to read:

71.26 (1) (b) *Political units*. Income received by the United States, the state and all counties, cities, villages, towns, school districts, technical college districts, joint local water authorities created under s. 66.0823, <u>transit authorities created</u>

1	under s. 66.1039, long-term care districts under s. 46.2895 or other political units
2	of this state.
3	SECTION 23. Chapter 77 (title) of the statutes is amended to read:
4	CHAPTER 77
5	TAXATION OF FOREST CROPLANDS;
6	REAL ESTATE TRANSFER FEES;
7	SALES AND USE TAXES;
8	COUNTY, TRANSIT AUTHORITY,
9	AND SPECIAL DISTRICT SALES AND
10	USE TAXES; MANAGED FOREST LAND;
11	RECYCLING SURCHARGE;
12	LOCAL FOOD AND BEVERAGE TAX;
13	LOCAL RENTAL CAR TAX;
14	PREMIER RESORT AREA TAXES;
15	STATE RENTAL VEHICLE FEE;
16	DRY CLEANING FEES;
17	REGIONAL TRANSIT AUTHORITY FEE
18	<b>Section 24.</b> 77.54 (9a) (er) of the statutes is created to read:
19	77.54 (9a) (er) Any transit authority created under s. 66.1039.
20	<b>Section 25.</b> Subchapter $V$ (title) of chapter 77 [precedes 77.70] of the statutes
21	is amended to read:
22	CHAPTER 77
23	SUBCHAPTER V
24	COUNTY, TRANSIT

## AUTHORITY, AND SPECIAL DISTRICT

### SALES AND USE TAXES

**Section 26.** 77.708 of the statutes is created to read:

77.708 Adoption by resolution; transit authority. (1) A transit authority created under s. 66.1039, by resolution under s. 66.1039 (3) (s), may impose a sales tax and a use tax under this subchapter at a rate not to exceed 0.5 percent of the gross receipts or sales price or, if lower, not to exceed the maximum rate established by resolution under s. 66.1039 (2) (c) 10. Those taxes may be imposed only in their entirety. The resolution shall be effective on the first day of the first calendar quarter that begins at least 120 days after the adoption of the resolution.

- (2) Retailers and the department of revenue may not collect a tax under sub.

  (1) for any transit authority created under s. 66.1039 after the calendar quarter during which the transit authority adopts a repeal resolution under s. 66.1039 (3) (s) or dissolves as provided under s. 66.1039 (13), except that the department of revenue may collect from retailers taxes that accrued before such calendar quarter and fees, interest, and penalties that relate to those taxes.
  - **Section 27.** 77.71 (intro.) of the statutes is amended to read:
- **77.71 Imposition of county, transit authority, and special district sales** and use taxes. (intro.) Whenever a county sales and use tax ordinance is adopted under s. 77.70, a transit authority resolution is adopted under s. 77.708, or a special district resolution is adopted under s. 77.705 or 77.706, the following taxes are imposed:
  - **Section 28.** 77.71 (1) of the statutes is amended to read:
- 77.71 (1) For the privilege of selling, leasing, or renting tangible personal property and for the privilege of selling, performing, or furnishing services a sales

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tax is imposed upon retailers at the rate of 0.5% in the case of a county tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts from the sale, lease, or rental of tangible personal property, except property taxed under sub. (4), sold, leased, or rented at retail in the county ex, special district, or transit authority's jurisdictional area, or from selling, performing, or furnishing services described under s. 77.52 (2) in the county ex, special district, or transit authority's jurisdictional area.

**Section 29.** 77.71 (2) of the statutes is amended to read:

77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales price upon every person storing, using, or otherwise consuming in the county ex, special district, or transit authority's jurisdictional area tangible personal property or services if the property or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), or (4) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same property or services that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration, or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the sales price but on the amount under s. 77.53 (1m).

**Section 30.** 77.71 (3) of the statutes is amended to read:

77.71 (3) An excise tax is imposed upon a contractor engaged in construction activities within the county or, special district, or transit authority's jurisdictional area, at the rate of 0.5% in the case of a county tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales price of tangible personal property that is used in constructing, altering, repairing, or improving real property and that becomes a component part of real property in that county or special district or in the transit authority's jurisdictional area, except that if the contractor has paid the sales tax of a county in the case of a county tax, transit authority, or of a special district in the case of a special district tax in this state on that property, or has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be credited against the tax under this subsection.

### **Section 31.** 77.71 (4) of the statutes is amended to read:

77.71 (4) An excise tax is imposed at the rate of 0.5 percent in the case of a county tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales price upon every person storing, using or otherwise consuming a motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle or aircraft, if that property must be registered or titled with this state and if that property is to be customarily kept in a county that has in effect an ordinance under s. 77.70, the jurisdictional area of a transit authority that has in effect a resolution under s. 77.708, or in a special district that has in effect a resolution under s. 77.706 except that if the buyer has paid a similar local sales tax in another state on a purchase of the same property that tax shall be credited against the tax under this subsection.

**SECTION 32.** 77.73 (1) and (2) of the statutes are amended to read:

77.73 (1) Retailers making deliveries in their company-operated vehicles of tangible personal property, or of property on which taxable services were performed, to purchasers in a county or, special district, or transit authority's jurisdictional area are doing business in that county or, special district, or jurisdictional area, and that county or, special district, or transit authority has jurisdiction to impose the taxes under this subchapter on them.

(2) Counties and, special districts, and transit authorities do not have jurisdiction to impose the tax under s. 77.71 (2) in regard to tangible personal property purchased in a sale that is consummated in another county or special district in this state, or in another transit authority's jurisdictional area, that does not have in effect an ordinance or resolution imposing the taxes under this subchapter and later brought by the buyer into the county or, special district, or jurisdictional area of the transit authority that has imposed a tax under s. 77.71 (2).

**SECTION 33.** 77.75 of the statutes is amended to read:

77.75 Reports. Every person subject to county, transit authority, or special district sales and use taxes shall, for each reporting period, record that person's sales made in the county or, special district, or jurisdictional area of a transit authority that has imposed those taxes separately from sales made elsewhere in this state and file a report of the measure of the county, transit authority, or special district sales and use taxes and the tax due thereon separately.

**Section 34.** 77.76 (1) of the statutes is amended to read:

77.76 (1) The department of revenue shall have full power to levy, enforce, and collect county, transit authority, and special district sales and use taxes and may take any action, conduct any proceeding, impose interest and penalties, and in all respects

proceed as it is authorized to proceed for the taxes imposed by subch. III. The department of transportation and the department of natural resources may administer the county, transit authority, and special district sales and use taxes in regard to items under s. 77.61 (1).

**SECTION 35.** 77.76 (2) of the statutes is amended to read:

77.76 (2) Judicial and administrative review of departmental determinations shall be as provided in subch. III for state sales and use taxes, and no county, transit authority, or special district may intervene in any matter related to the levy, enforcement, and collection of the taxes under this subchapter.

**Section 36.** 77.76 (3r) of the statutes is created to read:

77.76 (3r) From the appropriation under s. 20.835 (4) (gc) the department of revenue shall distribute 98.5 percent of the taxes reported for each transit authority that has imposed taxes under this subchapter, minus the transit authority portion of the retailers' discount, to the transit authority no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were reported. At the time of distribution the department of revenue shall indicate the taxes reported by each taxpayer. In this subsection, the "transit authority portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross transit authority sales and use taxes payable and the denominator of which is the sum of the gross state and transit authority sales and use taxes payable. The transit authority taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the transit authority taxes previously distributed. Interest paid on refunds of transit authority sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (gc) at the rate paid by this state

under s. 77.60 (1) (a). Any transit authority receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

**SECTION 37.** 77.76 (4) of the statutes is amended to read:

77.76 (4) There shall be retained by the state 1.5% of the taxes collected for taxes imposed by special districts under ss. 77.705 and 77.706 and transit authorities under s. 77.708 and 1.75% of the taxes collected for taxes imposed by counties under s. 77.70 to cover costs incurred by the state in administering, enforcing, and collecting the tax. All interest and penalties collected shall be deposited and retained by this state in the general fund.

**Section 38.** 77.76 (5) of the statutes is created to read:

77.76 (5) If a retailer receives notice from the department of revenue that the retailer is required to collect and remit the taxes imposed under s. 77.708, but the retailer believes that the retailer is not required to collect such taxes because the retailer is not doing business within the transit authority's jurisdictional area, the retailer shall notify the department of revenue no later than 30 days after receiving notice from the department. The department of revenue shall affirm or revise its original determination no later than 30 days after receiving the retailer's notice.

**Section 39.** 77.77 (1) to (3) of the statutes are amended to read:

77.77 (1) The gross receipts from services subject to the tax under s. 77.52 (2) are not subject to the taxes under this subchapter, and the incremental amount of tax caused by a rate increase applicable to those services is not due, if those services are billed to the customer and paid for before the effective date of the county ordinance, special district resolution, transit authority resolution, or rate increase, whether the service is furnished to the customer before or after that date.

- (2) Lease or rental receipts from tangible personal property that the lessor is obligated to furnish at a fixed price under a contract entered into before the effective date of a county ordinance, transit authority resolution, or special district resolution are subject to the taxes under this subchapter on the effective date of the ordinance or resolution, as provided for the state sales tax under s. 77.54 (18).
- (3) The sale of building materials to contractors engaged in the business of constructing, altering, repairing or improving real estate for others is not subject to the taxes under this subchapter, and the incremental amount of tax caused by the rate increase applicable to those materials is not due, if the materials are affixed and made a structural part of real estate, and the amount payable to the contractor is fixed without regard to the costs incurred in performing a written contract that was irrevocably entered into prior to the effective date of the county ordinance, special district resolution, transit authority resolution, or rate increase or that resulted from the acceptance of a formal written bid accompanied by a bond or other performance guaranty that was irrevocably submitted before that date.

**Section 40.** 77.78 of the statutes is amended to read:

77.78 Registration. No motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle or aircraft that is required to be registered by this state may be registered or titled by this state unless the registrant files a sales and use tax report and pays the county tax, transit authority tax, and special district tax at the time of registering or titling to the state agency that registers or titles the property. That state agency shall transmit those tax revenues to the department of revenue.

**SECTION 41.** Subchapter XIII (title) of chapter 77 [precedes 77.9971] of the statutes is amended to read:

CHAPTER 77

## SUBCHAPTER XIII

#### REGIONAL TRANSIT AUTHORITY FEE

**Section 42.** 77.9971 of the statutes is amended to read:

77.9971 Imposition. A regional transit authority created under s. 59.58 (6) 66.1039 (15) may impose a fee at a rate not to exceed \$2 for each transaction in the region, as defined in s. 59.58 (6) (a) 2., authority's jurisdictional area, as defined in s. 66.1039 (1) (e), on the rental, but not for rerental and not for rental as a service or repair replacement vehicle, of Type 1 automobiles, as defined in s. 340.01 (4) (a), by establishments primarily engaged in short-term rental of passenger cars without drivers, for a period of 30 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), or (9a). The fee imposed under this subchapter shall be effective on the first day of the first month that begins at least 90 days after the governing body board of directors of the regional transit authority approves the imposition of the fee and notifies the department of revenue. The governing body board of directors shall notify the department of a repeal of the fee imposed under this subchapter at least 60 days before the effective date of the repeal.

**SECTION 43.** 77.9972 (3) of the statutes is amended to read:

77.9972 (3) From the appropriation under s. 20.835 (4) (gh), the department of revenue shall distribute 97.45% of the fees collected under this subchapter for each regional transit authority to that authority and shall indicate to the authority the fees reported by each fee payer in the authority's jurisdiction, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The fees distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments. Interest paid on refunds of

the fee under this subchapter shall be paid from the appropriation under s. 20.835 (4) (gh) at the rate under s. 77.60 (1) (a). Any regional transit authority that receives a report along with a payment under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

**Section 44.** 77.9973 of the statutes is amended to read:

77.9973 Discontinuation. Retailers and the department of revenue may not collect fees under this subchapter for any regional transit authority after the calendar quarter during which the regional transit authority ceases to exist, except that the department may collect from retailers fees that accrued before that calendar quarter and interest and penalties that relate to those fees. If fees are collected, the authority may use the revenue for any lawful purpose.

**SECTION 45.** 85.022 (3) of the statutes is amended to read:

85.022 (3) A recipient of funding under this section shall make the results of its study available to any interested city, village, town or county and shall comply with the requirements of s. 59.58 (6) (dm) 66.1039 (15) (c) 2., if applicable.

**Section 46.** 85.063 (3) (b) 1. of the statutes is amended to read:

85.063 (3) (b) 1. Upon completion of a planning study under sub. (2), or, to the satisfaction of the department, of a study under s. 85.022, a political subdivision in a county which, or a transit authority created under s. 66.1039, that includes the urban area may apply to the department for a grant for property acquisition for an urban rail transit system.

**SECTION 47.** 85.064 (1) (b) of the statutes is amended to read:

85.064 (1) (b) "Political subdivision" means any city, village, town, county, transit commission organized under s. 59.58 (2) or 66.1021 or recognized under s.

1	66.0301, or regional transit authority organized under s. 59.58 (6) 66.1039 within
2	this state.
3	SECTION 48. 85.064 (4) of the statutes is amended to read:
4	85.064 (4) Any recipient of a grant under this section shall comply with the
5	requirements of s. 59.58 (6) (dm) 66.1039 (15) (c) 2., if applicable.
6	<b>Section 49.</b> 345.05 (1) (a) of the statutes is renumbered 345.05 (1) (am).
7	<b>Section 50.</b> 345.05 (1) (ag) of the statutes is created to read:
8	345.05 (1) (ag) "Authority" means a transit authority created under s. $66.1039$ .
9	<b>SECTION 51.</b> 345.05 (2) of the statutes is amended to read:
10	345.05 (2) A person suffering any damage proximately resulting from the
11	negligent operation of a motor vehicle owned and operated by a municipality or
12	authority, which damage was occasioned by the operation of the motor vehicle in the
13	course of its business, may file a claim for damages against the municipality or
14	authority concerned and the governing body thereof of the municipality, or the board
15	of directors of the authority, may allow, compromise, settle and pay the claim. In this
16	subsection, a motor vehicle is deemed owned and operated by a municipality or
17	authority if the vehicle is either being rented or leased, or is being purchased under
18	a contract whereby the municipality or authority will acquire title.
19	<b>Section 52.</b> 611.11 (4) (a) of the statutes is amended to read:
20	611.11 (4) (a) In this subsection, "municipality" has the meaning given in s.
21	345.05 (1) (c), but also includes any transit authority created under s. 66.1039.
22	Section 9150. Nonstatutory provisions; Transportation.
23	(1) Transit authorities.
24	(a) Winding down of prior Kenosha-Racine-Milwaukee regional transit
25	authority. The regional transit authority under section 59.58 (6), 2007 stats., shall

 $\mathbf{2}$ 

- terminate on July 1, 2010. Notwithstanding any provision of section 59.58 (6), 2007 stats., after the effective date of this paragraph, the duties of the regional transit authority under section 59.58 (6), 2007 stats., shall be limited to winding down and dissolving that regional transit authority. The transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act, shall be considered the successor to the regional transit authority under section 59.58 (6), 2007 stats.
- (b) Transition assistance. The counties of Kenosha, Racine, and Milwaukee, and all members of the governing body of the regional transit authority under section 59.58 (6), 2007 stats., shall assist in good faith in the transition from the regional transit authority under section 59.58 (6), 2007 stats., to the transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act. To the extent reasonably possible, the transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act, shall continue the employment of all staff hired by the regional transit authority under section 59.58 (6), 2007 stats.
- (c) Assets and liabilities. On the effective date of this paragraph, the assets and liabilities of the regional transit authority under section 59.58 (6), 2007 stats., including any accumulated moneys received from the fees imposed under subch. XIII of ch. 77, shall become the assets and liabilities of the transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act.
- (d) Tangible personal property. On the effective date of this paragraph, all tangible personal property, including records, of the regional transit authority under section 59.58 (6), 2007 stats., is transferred to the transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act.
- (e) *Contracts*. All contracts entered into by the regional transit authority under section 59.58 (6), 2007 stats., in effect on the effective date of this paragraph remain

in effect and are transferred to the transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act. The transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act, shall carry out any obligations under such a contract until the contract is modified or rescinded by the transit authority created under section 66.1039 (15) (a) of the statutes, as created by this act, to the extent allowed under the contract.

### Section 9450. Effective dates; Transportation.

- (1) Transit authorities.
- (a) The treatment of sections  $20.566\ (1)\ (gh)\ (title),\ 20.835\ (4)\ (gh),\ 59.58\ (6)$  (title), (a), (b), (bm), (cg) 1., 2., and 3., (cr), (d), (dm), and (e),  $66.1039\ (15)\ (d),\ 77.9971$ ,  $77.9972\ (3),\ 77.9933,\ 85.022\ (3),\ and\ 85.064\ (1)\ (b)\ and\ (4)\ and\ subchapter\ XIII\ (title)$  of chapter 77 of the statutes and Section  $9150\ (1)\ (c),\ (d),\ and\ (e)$  of this act take effect on July 1, 2010.
- (b) The repeal and recreation of section 40.02 (28) of the statutes takes effect on January 1, 2010.

(END)



### LRB-1139/P2ins ARG:...: FROM THE

2009-2010 DRAFTING INSERT LEGISLATIVE REFERENCE BUREAU

2	
3	INSERT 6-7:
4	
5	SECTION 1. 32.02 (11) of the statutes is amended to read:
6	32.02 (11) Any housing authority created under ss. 66.1201 to 66.1211;
7	redevelopment authority created under s. 66.1333; community development
8	authority created under s. 66.1335; local cultural arts district created under subch.
9	V of ch. 229, subject to s. 229.844 (4) (c); or local exposition district created under
10	subch. II of ch. 229; or transit authority created under s. 66.1039.

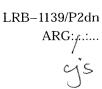
**History:** 1971 c. 100 s. 23; 1973 c. 243, 305; 1975 c. 68, 311; 1977 c. 29, 203, 438, 440; 1979 c. 34 s. 2102 (52) (b); 1979 c. 122; 1979 c. 175 s. 53; 1981 c. 86, 346, 374; 1983 a. 27; 1985 a. 29 s. 3200 (51); 1985 a. 30 s. 42; 1985 a. 187; 1985 a. 29 s. 76; 1987 a. 27; 1989 a. 31; 1993 a. 246, 263; 1993 a. 491 s. 284; 1995 a. 27 s. 9126 (19); 1995 a. 201; 1997 a. 204; 1999 a. 65; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 30 s. 108; 2005 a. 335; 2007 a. 20, s. 9121 (6) (a).

11

12

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# DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU



ATTN: Tyler Byrnes

On the recommendation of our condemnation drafter, I have added a treatment of s. 32.02 (11) to the attached draft. There is no other change from the /P1 draft.

Aaron R. Gary Legislative Attorney Phone: (608) 261–6926

E-mail: aaron.gary@legis.wisconsin.gov

# DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1139/P2dn ARG:cjs:md

January 16, 2009

ATTN: Tyler Byrnes

On the recommendation of our condemnation drafter, I have added a treatment of s. 32.02 (11) to the attached draft. There is no other change from the /P1 draft.

Aaron R. Gary Legislative Attorney Phone: (608) 261-6926

E-mail: aaron.gary@legis.wisconsin.gov

**From:** Byrnes, Tyler - DOA [Tyler.Byrnes@wisconsin.gov]

**Sent:** Monday, January 26, 2009 4:13 PM

To: Gary, Aaron

Subject: Draft 1139/p2 Creation of Regional Transit Authorities

#### Aaron.

Here are the instructions for changing the RTA draft as we discussed. The powers of the RTA in the initial draft were what we wanted. Also, there should be no general provision for creating transit authorities outside of the three listed here.

Create a Southeast Regional Transit Authority from All of Milwaukee County, All of Kenosha County and the portion of Racine County east of Interstate HWY 94.

Board in this region consists of:

1 From Kenosha County – 1 appointed by the county exec, confirmed by county board City of Kenosha – 1 appointed by mayor – confirmed by city council City of Racine east of HWY 94 – 1 appointed by the mayor, confirmed by city council Milwaukee County 1 – appointed by county exec, confirmed by county board City of Milwaukee – 1 appointed by mayor, confirmed by city council Governor – 1 from within Milwaukee county Governor – 1 from region at large as chair

Any of the following counties may join by adoption of joining resolution at the county board level: Waukesha, Ozaukee, Washington

If any subdivision in the three counties listed above wishes to join the RTA they may by adoption of a joining resolution and approval of the existing RTA board.

Any county that joins will receive one member on the RTA board, appointed by the county exec, confirmed by the county board. If, when the county joins, that county contains a city of more than 60,000 people, that city shall also receive representation on the RTA board through one member appointed by the Mayor and confirmed by the city council. A municipality that joins the RTA will not receive representation on the board.

The RTA board is given the ability to impose up to a 0.5% sales and use tax on the entire area of the transit authority.

**Dane County** 

Create a regional transit authority covering all of Dane county.

The board shall consist of:

2 appointments by the county exec, approved by the county board

2 appointments by the city of Madison, approved by the city council

1 governor's appointment

RTA board is given the authority to impose up to a 0.5% sales and use tax on the entire area of the transit authority.

Joining provisions should be the same as the Southeast region, except the population threshold should be set at 40,000 people for representation on the board.

Appleton - Fox cities

Similar to Dane county and southeast - awaiting details.

Thanks,

Tyler

From:

Byrnes, Tyler - DOA [Tyler.Byrnes@wisconsin.gov]

Sent:

Tuesday, January 27, 2009 1:55 PM

To:

Gary, Aaron

Subject:

RE: Draft 1139/p2 Creation of Regional Transit Authorities

4 years.

Thanks.

----Original Message----

From: Gary, Aaron [mailto:Aaron.Gary@legis.wisconsin.gov]

Sent: Tuesday, January 27, 2009 1:43 PM

To: Byrnes, Tyler - DOA

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

Tyler,

Can you tell me what the length of the terms will be for transit authority board members?

Aaron

Aaron R. Gary
Attorney, Legislative Reference Bureau
608.261.6926 (voice)
608.264.6948 (fax)
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----Original Message----

From: Byrnes, Tyler - DOA [mailto:Tyler.Byrnes@wisconsin.gov]

Sent: Tuesday, January 27, 2009 12:09 PM

To: Gary, Aaron

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

All municipalities in Milwaukee and Kenosha County are automatically members.

----Original Message----

From: Gary, Aaron [mailto:Aaron.Gary@legis.wisconsin.gov]

Sent: Tuesday, January 27, 2009 12:08 PM

To: Byrnes, Tyler - DOA

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

Tyler,

Are all municipalities within Milwaukee and Kenosha County automatically members of the SE RTA, or do they elect to join (or not join) the same as municipalities in Waukesha, Ozaukee, and Washington Counties?

Thanks. Aaron

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Attorney, Legislative Reference Bureau
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aaron.gary@legis.state.wi.us

----Original Message----

From: Byrnes, Tyler - DOA [mailto:Tyler.Byrnes@wisconsin.gov]

Sent: Tuesday, January 27, 2009 7:40 AM

To: Gary, Aaron

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

Aaron - I've tried to answer you questions underneath each of them. Let me know if what I've written is unclear.

From: Gary, Aaron [Aaron.Gary@legis.wisconsin.gov]

Sent: Monday, January 26, 2009 10:37 PM

To: Byrnes, Tyler - DOA

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

Tvler.

These instructions pretty well lay out the political representation for these transit authorities (RTAs). But I am a little uncertain how the transit part is going to work. In the past, the concept of a transit authority has been that a local government joins the RTA and delivers over to the RTA its transit services, so that the member of the RTA does not provide its own transit services but rather allows the RTA to jointly provide such services with other members. Yet, except for Milwaukee County, transit services in Wisconsin are provided by cities, villages, and towns, not counties. So I am assuming the structure you lay out, focusing primarily on counties, represents an intent to set up an initial organizational/taxing vehicle (so to speak) rather than an intent for RTAs to promptly and directly start providing transit services, but I want to be clear about this fundamental issue: Are members of RTAs required to provide their transit services through the RTA - for example, if Milwaukee County is required to be a member, can it continue providing all transit service as it does now or must it, after the RTA is formed, provide transit service through the RTA? (AB-939 would have required Milwaukee Co. to provide transit service through the RTA.)

Transit authority's should still be required to provide the service, as in AB-939. However, the intent is that the transit authority could provide transit by contracting with Milwaukee County for services, without taking over the organization, assets, liabilities for the existing transit service. So the RTA is responsible for providing the service, but not necessarily responsible for operating the individual service lines.

Also, since there is a difference between membership in the RTA and representation on the RTA board, I want to make sure I understand the intent on that issue. For the SE RTA, if a county joins the RTA, a populous city will have a seat on the RTA board even if the city itself is not a member of the RTA, but a smaller city that does become a member of the RTA will not have a seat on the RTA board, right?

That is correct.

Under LRB-1139/P2, a local government can choose to join in forming the RTA. The RTA is formed when 2 or more local governments have a "meeting of the minds" and enact identical enabling ordinances setting out the scope and duties of the RTA and its guiding provisions. The SE RTA structure that is provided here creates a mandatory RTA among 3 counties (only one of which provides transit services). Do you still want the scope and duties to be determined by county ordinance of each county - assuming that you can get the 3 counties to agree and adopt similar ordinances? Or do you want the RTA itself to come up with its governing provisions?

The scope and duties should not be determined by county ordinance. The RTA should come up with governing provisions.

(With the Dane County RTA it will be easier - since Dane County is initially the only member, Dane County will be able to come up with anything it wants within the parameters of the authorizing statute).

As for the existing KRM "RTA" under s. 59.58 (6), do you want to include any statutory treatments related to that and/or the rental car fee that funds it?

I think we should just get rid of it.

Thanks. Aaron

From: Byrnes, Tyler - DOA [mailto:Tyler.Byrnes@wisconsin.gov]

Sent: Mon 1/26/2009 4:26 PM

To: Gary, Aaron

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

1139/2 is the priority.

Thanks. Tyler

From: Gary, Aaron [mailto:Aaron.Gary@legis.wisconsin.gov]

Sent: Monday, January 26, 2009 4:25 PM

To: Byrnes, Tyler - DOA Cc: Grinde, Kirsten - DOA

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

Both this redraft and the vehicle title redraft (LRB-1635) will be quite time consuming. Do you consider either one a priority over the other (ie which should I start first)?

Thanks. Aaron

Aaron R. Gary
Attorney, Legislative Reference Bureau
608.261.6926 (voice)
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aaron.gary@legis.state.wi.us

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Similar to Dane county and southeast - awaiting details.

Thanks,

Tyler

From:

Byrnes, Tyler - DOA [Tyler.Byrnes@wisconsin.gov]

Sent:

Tuesday, January 27, 2009 3:12 PM

To:

Gary, Aaron

Subject:

RE: Draft 1139/p2 Creation of Regional Transit Authorities

Aaron,

Update on the Dane county RTA - the sales tax should only apply inside the Madison Area Metropolitan Planning Organization Boundaries. The entire county should still be considered part of the region.

Thanks.

Tyler

----Original Message----

From: Gary, Aaron [mailto:Aaron.Gary@legis.wisconsin.gov]

Sent: Tuesday, January 27, 2009 1:43 PM

To: Byrnes, Tyler - DOA

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

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Can you tell me what the length of the terms will be for transit authority board members?

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Sent:

Tuesday, January 27, 2009 4:40 PM

To:

Gary, Aaron

Subject:

RE: Draft 1139/p2 Creation of Regional Transit Authorities

Aaron,

Can we see the draft with the Southeast Region and the Dane County Region before we put the Fox valley part in?

Tyler

----Original Message----

From: Gary, Aaron [mailto:Aaron.Gary@legis.wisconsin.gov]

Sent: Tuesday, January 27, 2009 3:49 PM

To: Byrnes, Tyler - DOA

Subject: RE: Draft 1139/p2 Creation of Regional Transit Authorities

Tyler,

Do you know anything more about the Fox Valley part?

Aaron

----Original Message----

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Sent: Tuesday, January 27, 2009 3:12 PM

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aaron.gary@legis.state.wi.us

----Original Message----



## T.P.B

### Transportation Planning Board A Metropolitan Planning Organization (MPO)

121 S. Pinckney St., Suite 400, Madison, WI 53703 608-266-4336

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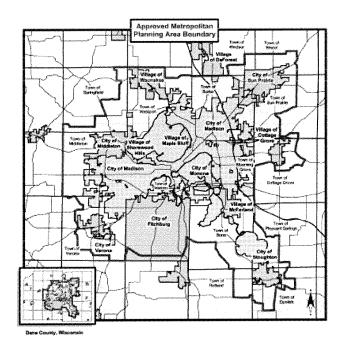
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#### Madison Metropolitan Planning Area

Currently consists of:

- Cities of Madison, Middleton, Monona, Stoughton, Sun Prairie, Verona, and a portion of the Fitchburg.
- Villages of Cottage Grove, Maple Bluff, McFarland, Shorewood Hills, and Waunakee.
- Towns of Blooming Grove, Burke, Madison, Middleton; and a portion of Bristol, Cottage Grove, Dunkirk, Dunn, Pleasant Springs, Rutland, Springfield, Sun Prairie, Verona, Westport, and Windsor.

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last update 01/26/09